

## EXHIBIT 27

U.S. Department of Justice

Office of Justice Programs

Guidance to Award Recipients Impacted by COVID-19: Short Term Relief for Various Administrative, Financial Management, and Audit Requirements

March 21, 2020

On March 19, 2020, the Office of Management and Budget (OMB) issued OMB memorandum [M-20-17](#), “*Administrative Relief for Recipients and Applicants of Federal Financial Assistance Directly Impacted by the Novel Coronavirus (COVID-19) due to Loss of Operations*,” affording Federal awarding agencies with additional flexibilities to provide administrative relief to funding recipients affected by the loss of operational capacity and increased costs due to the COVID-19 crisis. The Office of Justice Programs (OJP) provides the following short term relief for various administrative, financial management, and audit requirements under 2 CFR Part 200, *Uniform Administrative Requirements, Cost principles and Audit Requirements for Federal Awards*. Please keep in mind that in accordance with M-20-17, these exceptions are time-limited and the flexibilities afforded to Federal awarding agencies will be reassessed by OMB within 90 days of the issuance of its memo.

**Notice for Grant Recipients:** Until further notice, unless otherwise specifically stated below, OJP is suspending the requirements for grant recipients to seek prior approval and to process Grant Adjustment Notices (GAN) in relation to the items discussed below that would normally require prior approval and/or a GAN. Grantees should maintain a copy of this guidance with any other appropriate records and cost documentation in their grant files (as required by 2 C.F.R. § 200.302, 2 C.F.R. § 200.333).

**Notice for Cooperative Agreement Recipients:** While cooperative agreement recipients may benefit from the administrative flexibilities outlined below, OJP is still requiring prior approval and Grant Adjustment Notices (GANS) for any cost or project changes related to cooperative agreement awards. Recipients should contact their OJP program managers promptly to discuss anticipated changes.

In keeping with its accountability as a pass-through entity (as applicable) to ensure that subrecipients receive any necessary guidance and information on requirements a subrecipient would need to meet so that the recipient may meet its own responsibility under the award, the recipient should take appropriate measures designed to ensure that subrecipient records (including leave policies) and cost documentation pertinent to the award are maintained consistent with this notice (and as required consistent with 2 CFR Part 200).

1) **Allowability of costs not normally chargeable to awards:** OJP will allow recipients who incur costs related to the cancellation of events, travel, or other activities necessary and reasonable for the performance of the award (e.g., the costs of providing telework equipment to employees who are working on the award), or the pausing and restarting of grant-funded activities due to the public health emergency, to charge these costs to their award.

OJP will allow recipients to charge full cost of cancellation when the event, travel, or other activities are conducted under the auspices of the grant. In cases where charging of cancellation or other costs results in insufficient funds to eventually carry out the event or travel, please

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contact your grant manager to discuss possible alternatives or changes to the scope of the project, if feasible.

2) Allowability of salaries and other project costs: OJP will allow recipients to continue to charge salaries and benefits to their awards consistent with the recipients' policy of paying salaries and benefits under unexpected or extraordinary circumstances from all funding sources (Federal and non-Federal). As outlined in 2 C.F.R. § 200.431 (a) and (b), benefits may include the costs of leave ("regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave ... administrative leave, and other similar benefits"), as long as they are provided under written leave policies.

OJP encourages recipients to review and update (if necessary) their written leave policies to address "unexpected or extraordinary circumstances." Recipients are required to maintain copies of the leave policies and cost documentation (as required by 2 C.F.R. § 200.302, 2 C.F.R. § 200.333, and 2 C.F.R. § 431(b)(1)) to substantiate the charging of salaries and benefits during interruption of operations or services.

3) Award extensions: In accordance with the Part 200 Uniform Requirements (2 C.F.R. Part 200, as adopted by DOJ) and consistent with the [DOJ Grants Financial Guide](#), most OJP awards may be eligible for one no-cost extension of up to 12 months. If the grant has previously received a no-cost extension and an additional extension will be requested due to the extenuating circumstances occurring in connection with the public health emergency, refer to the [DOJ Grants Financial Guide](#) for additional information and consult with your grant manager as needed. Requests for no-cost extensions will be processed via a Grant Adjustment Notice (GAN). Please contact your grant manager as soon as practicable to submit your request.

Please note that awards funded by the Office for Victims of Crime (OVC) (or any other OJP bureau/program office) under the provisions of the Victims of Crime Act (VOCA) of 1984, are available during the federal fiscal year of the award, plus the following three fiscal years. OVC and other OJP bureaus/program offices have no discretion to permit extensions of any award's period of performance beyond the statutory period.

4) Closeout extensions: Grantees needing additional time to complete closeout requirements (i.e., submitting final financial, performance, or other reports and deliverables required by the terms of their award) should contact their grant manager before the closeout deadline (90 days after the award end date) to request prior approval of an extension. Please note that the Grants Management System (GMS) will continue to send automatic closeout notifications, which can be disregarded.

5) Financial reporting requirements: For grantees unable to meet original due dates, OJP is allowing delayed submission of up to 60 days for Federal Financial Reports for the reporting period January 1 – March 31, 2020. GMS will continue to send automatic delinquency notifications, which can be disregarded. However, grant funds will not be withheld unless the FFR has not been submitted by June 30. Please note that at this time, due dates for reports for the remaining fiscal year are unchanged.

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SF-425 Federal Financial Reports—Due Quarterly			
Reporting Period	Original Due By Date	Due Date Extended	Delinquent After
January 1–March 31	April 30	June 30	June 30
April 1–June 30	July 30	N/A	July 30
July 1–September 30	October 30	N/A	October 30

6) Grant Payments: The Grants Payment Request System (GPRS) will remain in service to accept and process grant payment requests.

7) Progress reporting and performance measurement reporting: For grantees unable to meet original due dates, OJP is allowing delayed submission of up to 60 days for progress and performance measure reports due in March and April 2020. GMS will continue to send automatic delinquency notifications, which can be disregarded. Please note that at this time, due dates for reports for the remaining fiscal year are unchanged.

8) Programmatic and financial monitoring: Until otherwise notified, all planned on-site monitoring will be conducted as remote monitoring or postponed for a later date. You will be contacted by your OJP grant manager and/or financial staff of OJP's Office of the Chief Financial Officer to make alternative arrangements. If your organization is unable to participate in remote monitoring due to operational limitations, you may request postponement until a later date.

9) OJP-sponsored conferences, events, and other gatherings: For OJP-sponsored conferences, meetings, trainings, and other gatherings that are scheduled in the near term, cooperative agreement recipients should work with their OJP program or grant managers to set up meetings as virtual events or postpone or cancel meetings. For events planned farther out, please work on a case-by-case basis with your grant manager. With prior approval and a Grant Adjustment Notice, OJP will allow cooperative agreement recipients to charge full costs incurred for postponing or cancelling an event, travel, or other activities under the grant. In cases where charging of cancellation or other costs results in insufficient funds to eventually carry out the event or travel, please contact your grant manager to discuss possible alternatives or changes to the scope of the project, if feasible.

10) SAM registration: 60-day extensions to SAM.gov registrations with expiration dates between 3/19/2020 and 5/17/2020 will automatically be initiated. This effort is expected to be completed by 3/28/2020.

11) Single Audit Submission: In cases where OJP serves as the cognizant agency or has oversight for a recipient's audit, it will allow grant recipients that have fiscal year-ends through June 30, 2020 and that have not yet filed their single audits with the Federal Audit Clearinghouse as of March 19, 2020, an extension of six (6) months beyond the normal due date. Please note that recipients taking advantage of this extension would still qualify as a "low-risk auditee" under the criteria of 2 CFR § 200.520 (a)- Criteria for a low-risk auditee.

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12) Solicitations: Solicitations with original application due dates between March 16<sup>th</sup> and March 31<sup>st</sup> have been extended by 2 weeks. OJP will continue to monitor the situation and determine if additional adjustments to closing dates will be needed. [Grants.gov](https://www.grants.gov) and OJP's Grants Management System remain open to continue to accept applications.

Please direct questions about this guidance to your OJP grant manager, or to OJP's Office of the Chief Financial Officer by calling the Customer Service Center at 1-800-458-0786 (TTY: 202-616-3867), or via email at [ask.ocfo@usdoj.gov](mailto:ask.ocfo@usdoj.gov).